



SOCIEDADE DE ADVOGADOS, RL
ROGÉRIO FERNANDES FERREIRA
& ASSOCIADOS



PORTUGAL

CABO VERDE

SÃO TOMÉ
E PRÍNCIPE

ANGOLA

BRASIL

MOÇAMBIQUE

TIMOR

CHINA

THE FIRM

RFF & Associados is the first Portuguese law firm specialized in tax law, customs law and corporate law (tax & business law). Its practice is focused in legal and economic issues, more specifically on corporate and tax law matters from a domestic, Community and international perspective. The firm's practice is based in Portugal with a cross-jurisdictional approach in, among others, Portuguese-speaking countries such as Angola, Mozambique, Brazil, Cape-Verde, Timor and Macao.

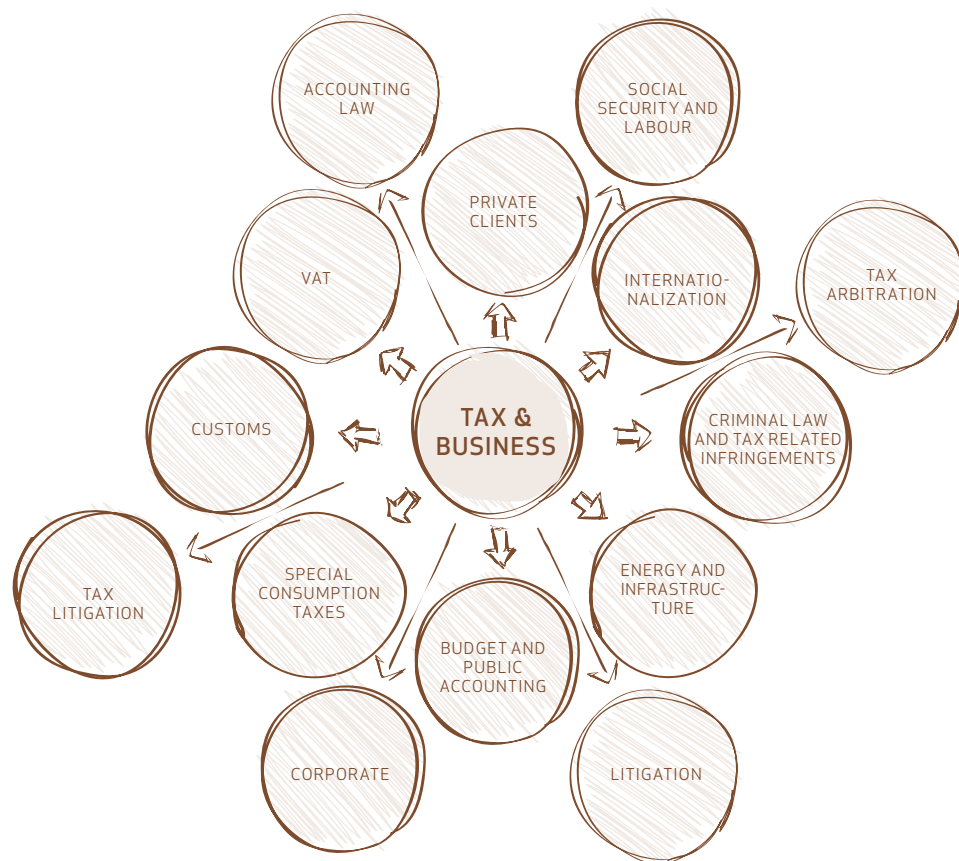
The firm's lawyers have originated from diverse backgrounds, but have become accustomed to working together over the years – in law firms, on working groups, or in other state or private entities and associations, and have now come together in this common project. Working alongside RFF & Associados too are several external consultants with different training backgrounds, in addition to the lawyers and other local lawyers in Portuguese-speaking countries.

RFF & Associados seeks to foster lasting relations – of trust and sharing – and to provide the proper legal solutions for the very specific needs of each one of its clients, whether individuals or businesses. It seeks to anticipate situations, foresee problems and provide dedicated and competent advice and assistance – legal,

business and fiscal. It is therefore committed to the quality and efficiency of the services rendered, acting with diligence, dedication, enthusiasm and competence, and in strict compliance with the highest moral values and ethical standards.

The firm is connected with several universities and other national and international higher education institutions through Master's Degree courses, post-graduate courses and specialist courses, thereby seeking to consolidate its expertise on a solid theoretical and professional base. In Portugal, the most noteworthy of these are with the Instituto Europeu (IE) and the Instituto de Direito Económico, Financeiro e Fiscal (IDEFF) of the Law Faculty of the Universidade de Lisboa, the Faculty of Law and the Faculty of Economic and Business Sciences (PAFISC) of the Universidade Católica Portuguesa, the Instituto para o Desenvolvimento e Estudos Económicos, Financeiros e Empresariais (IDEFE) of the Instituto Superior de Economia e Gestão, the Law Faculty of the Universidade do Minho, and the Instituto Superior de Gestão. Connections of note with institutes on an international level include the founding partner's link with the Cape Verdean Fundação Direito e Justiça, the Law Faculty of Universidade Agostinho Neto, in Luanda, and the Universiteit Leiden (International Tax Center).

EXPERTISE



Tax & Business

RFF & Associados is a Portuguese law firm specialized in tax law dedicated to the practice areas of tax, customs, financial and budgetary, with teams specialized in the permanent monitoring of companies, in the internationalisation process, tax and customs litigation, special consumption taxes, Value Added Tax, State Budget, Social Security and tax infractions.

Private Clients

RFF & Associados provides legal advice to Private Clients team of lawyers and consultants specialized in personal matters such as retirement or estate planning, the monitoring of Non-Residents, Non-Habitual Residents (NHR) in Portugal, tax residence conflicts or double taxation issues and, also, estate related issues nature such as regularization of foreign-held assets, or the structuring of securities and immovable assets, as well as on corporate matters, such as the tax management of family-run corporations and activities carried out by sole traders or independent professionals.

Internationalization

Through the experience of our lawyers in the internationalisation process of national and foreign investors, RFF & Associados provides supporting services for internationalisation that ensure the compliance with the legal, tax, customs, regulatory, exchange, corporate and labour requirements in the various countries involved, as well as defining the most appropriate corporate structure for the development of the clients' private and commercial.

Tax Litigation

RFF & Associados provides legal services in the tax litigation field, both in the administrative and judicial stages, helping and accompanying their clients when defining procedural strategies that prove to be more thorough and adequate in each particular case, ensuring the defense of the clients' best interests in the legal-tax relationship.

Customs

RFF & Associados provides advice on the setting up and running of customs warehouses, authorised economic operator status, economic customs procedures, origin and classification of goods, preferential agreements, tariff quotas and other preferential customs arrangements, as well as customs litigation.

Special consumption taxes

RFF & Associados is a law firm that provides consultancy and litigation services related to Customs Law, Special consumption taxes, which includes all the special taxes harmonised at Community level – alcohol and alcohol beverages, oil and energy products, and

manufactured tobaccos – as well as tax matters related to taxes on vehicles, including the Vehicle Tax and the Road Tax.

VAT

RFF & Associados provides legal advice on Value Added Tax matters, relying on a team of lawyers highly specialized in tax law with knowledge to provide general consultancy services, including the review of procedures, refund of tax in case of unrecoverable debts, optimization of the deduction and cash-flow methods, as well as the optimization of supply chain structures and issues relating to invoicing.

Accounting law

RFF & Associados, law Firm, provides services in accounting law, more particularly related to the understanding, extent and application of the legal accounting principles and provisions, the accounting treatment and framework for mergers, acquisitions, reorganizations and financial consolidation of groups in Portugal and in the Portuguese Speaking Countries – PALOPs.

Social Security and Labour

RFF & Associados has a competent team of lawyers that provide consulting and litigation services with reference to Social Security contributions, as well as specialized advice on fiscal, parafiscal and labour law aspects of expatriate taxation or company restructuring situations, including the drafting and revision of contracts, the supervision of human resources management and services related with the definition and regulation of fringe benefits for employees and other personnel of our clients.

Corporate

RFF & Associados also provides advisory services to national and international clients, within the scope of corporate law, on issues associated with the clients' corporate activities and negotiations, including the incorporation, dissolution and liquidation of corporations, investing and establishing activities and projects in Portugal and abroad. The services provided by the lawyers of this office include assistance in the restructuring of corporate groups, including

mergers, splits, asset transfers and exchanges of shares, as well as due diligence work in the areas of tax law, commercial law and corporate law.

Budget and Public Accounting

RFF & Associados has a team of lawyers that offer legal support to its clients with reference to applications for public tenders and licenses, public accounts and on matters of financial and budgetary law, public finance and public accounting in Portugal.

Energy and infrastructure

RFF & Associados provides legal consultancy in the areas of energy, environmental law and public infrastructure, offering its clients, through multidisciplinary teams of lawyers, the necessary support in matters such as the structuring of environmental management systems, urban operations, energy resources, energy projects, power plants, designing and licensing of infrastructures and environmental taxation.

Litigation

RFF & Associados is a law firm specialized in litigation services in the area of commercial and civil law, namely on the various matters related to the development of the clients' activities or of their workers.

Tax Arbitration

RFF & Associados is a law firm that provides services in the tax arbitration field, as an extra-judicial mean for the resolution of disputes that has been having a relevant growth in the Portuguese legal system, with a team highly experienced in the participation of arbitration procedures, as lawyers, and also as arbitrators.

Criminal law and Tax related infringements

RFF & Associados provides legal advice in matters such as criminal law and tax infractions, with a multidisciplinary team with the adequate competence to provide the necessary support in tax, customs and social security criminal procedures, including tax fraud and embezzlement.

DESKS

African Desk

“RFF & Associados has a specialized team of lawyers in Portuguese-speaking African countries (PALOP), with deep knowledge of the current legislation, namely tax, and of the local market. With strategic partnerships at Angola, Mozambique, Cape-Verde, São Tome e Principe, and a multidisciplinary team in the referred jurisdictions, the African desk provides legal assistance to individuals and corporations with interest in those markets both from an international investment perspective, as well as from a domestic legislation standpoint. The team includes the Tax Correspondents of IBFD (International Bureau of Fiscal Documentation) for Angola and Mozambique, as well as, guest lecturers in the most prestigious universities of Luanda and Praia (Cape Verde).

The African Desk has been advising national and international clients who invest in the Portuguese-speaking African jurisdictions as well as clients from these jurisdictions wishing to invest in Portugal or in other international jurisdictions.”

Asian Desk

RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the Asian Market, which further to having a colleague fluent in the local language, also has knowledge of the local market and of the current legislation. Through its team and its strategic partnerships in China, Macao and Timor, RFF & Associados provides legal assistance to individuals and companies with interest in these markets, both from an international investment perspective, as well as from a domestic legislation standpoint. The team includes the correspondent of International Bureau of Fiscal Documentation for Timor.

Brazilian Desk

RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the Brazilian Market which has knowledge of

the local market and the current legislation. Through its team and its strategic partnerships in São Paulo and Belo Horizonte, RFF & Associados provides legal assistance to individuals and companies with interest in this market both from an international investment perspective, as well as from a domestic legislation standpoint.

Italian Desk

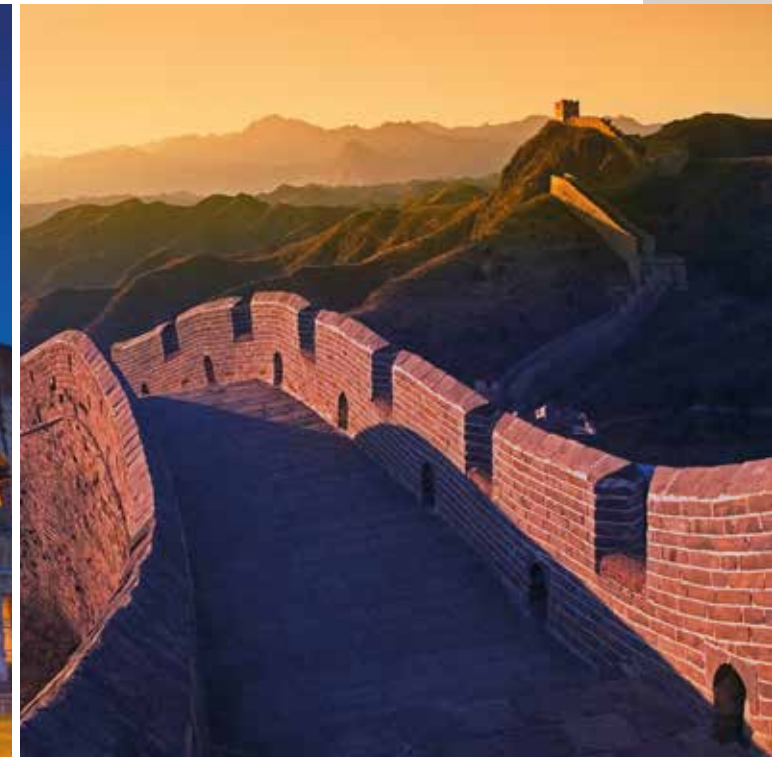
RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the Italian market which, has knowledge of the local market and current legislation. Through its team, RFF & Associados provides legal assistance to individuals and companies interested in Portugal both from an international investment perspective, as well as from a domestic legislation standpoint.

French Desk

RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the Francophone Market, which not only includes French national lawyers, but also lawyers who are fluent in the French language, with deep knowledge of the local market and of the current legislation. Through its team, RFF & Associados provides legal assistance to individuals and companies with interest in Portugal both from an international investment perspective, as well as from a domestic legislation standpoint.

German Desk

RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the German market, particularly in Germany and Austria, which, besides being fluent in the local language, has deep knowledge of the local market and current legislation. Through its team of lawyers, RFF & Associados provides legal support to individuals and companies in Germany and Austria with interest, in Portugal both from an international investment perspective, as well as from a domestic legislation standpoint.



Scandinavian Desk

RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the Scandinavian market (Denmark, Sweden, Norway, Finland and Iceland) which has knowledge of the local market and of the current legislation. Through its team of lawyers, RFF & Associados provides legal assistance to individuals and companies interested in Portugal both from an international investment perspective, as well as from a domestic legislation standpoint.

UK Desk

RFF & Associados has a multidisciplinary team of lawyers and consultants specialized in the United Kingdom market which has knowl-

edge of the local market and of the current legislation. Through its team, this law firm, provides legal assistance to individuals and companies interested in Portugal both from an international investment perspective, as well as from a domestic legislation standpoint.

USA Desk

RFF & Associados has a multidisciplinary and specialized team lawyers, in USA market which, has knowledge of the local market and current legislation. Through its team, RFF & Associados provides legal assistance to individuals and companies interested in Portugal both from an international investment perspective, as well as from a domestic legislation standpoint.







PARTNERSHIPS

From its office at the very heart of Lisbon, in Praça do Marquês de Pombal at the top of Avenida da Liberdade, and its associated offices in Oporto and Funchal in Portugal, RFF & Associados maintains a network of international and institutional relationships with local lawyers in other jurisdictions, namely in Brazil (São Paulo and Belo Horizonte), Angola (Luanda), Mozambique (Maputo), the Cape Verde Islands (Praia), Macao, East Timor (Dili) and S. Tomé and Príncipe (São Tomé) and in China (Pequim, Xangai, Shengdu and Shenzhen).

The international network affords the company a presence in the Portuguese language world and allows RFF & Associados to take note of and meet the needs of its clients, which is a decisive reference factor in its areas of competence and operations.



TEAM

RFF & Associados has a team of lawyers and consultants, portuguese interns and national and international local correspondents, with diverse skills and specialization of practice areas. This law firm is specialized in tax law and corporate law in Portugal, Angola, Mozambique, Cape-Verde, Brazil, São Tomé and Príncipe, China and Macao.

Integrate, currently, apart from the back-office support base of three secretaries, eleven lawyers, five trainee lawyers, two international desks developers, seven external consultants and twelve local partners.

The team combines experience in company litigation and assistance with the background of some of its members in the major multinational auditing and consultancy companies and in the government and tax authority itself with the expertise and experience acquired in providing a framework and support for investment abroad and in Portuguese-speaking countries, particularly in Brazil, Angola, Mozambique and Cape Verde.

Apart from being a lawyer specialised in tax law, having participated in several committees on taxation studies and reform and being a consultant for the Instituto de Seguros de Portugal for a decade, the main and founding partner of RFF & Associados is connected with the most prestigious universities in Portugal and was also Secretary of State for Fiscal Affairs in the XIX Constitutional Government of Portugal (2001-2002), which has afforded him in-depth theoretical and practical knowledge of how the tax authority functions and operates, as is also the case with two of the firm's external consultants, former Directors of the Division of Income Tax and Oil and Minerals.

Lawyers: Rogério Fernandes Ferreira, Mónica Respício Gonçalves, Marta Machado de Almeida, Sérgio Brigas Afonso, Filipe Escobar, Vânia Codeço, José Mègre Pires, Miguel Afonso Archer, Rita Arcanjo Medalho, Catarina Ribeiro Caldas, Gonçalo Grade, Rita Robalo de Almeida, Francisca Landerset Gomes, Pedro Miguel Callapez, Álvaro Silveira de Meneses, Tiago Fonte Gonçalves, Lai Ieng NG, Charles Henri Lefebvre.

External consultants: António Alves da Silva, Jaime Ramos Guerra, Manuel Teixeira Fernandes, Olívio Mota Amador, João Costa Andrade, Pedro Saraiva Nércio.





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AWARDS



TAX & BUSINESS
LAW FIRM



Legal 500

Band 1 Tax “Portuguese Law Firm” and Band 1 Tax “RFF Leading Individual” 2013/2014/2015

Chambers & Partners

Band 1 “RFF Leading Individual” 2013/2014/2015

International Tax Review

“Best European Newcomer” (shortlisted) 2013

“Tax Firm of the Year” (shortlisted) 2014

“Tax Controversy Leaders” 2014/2015

“Indirect Tax Leaders” 2015

“Women in Tax Leaders Guide” 2015

Best Lawyers

“RFF Tax Lawyer of the Year” 2014

“Recommended Lawyers” 2015/2016

Who’s Who Legal

“RFF Corporate Tax Adviser of the Year” 2013/2015

IBFD

Tax Correspondent Angola, Mozambique and East-Timor
2013/2014/2015

LISBOA PORTO FUNCHAL SÃO PAULO LUANDA MAPUTO PRAIA MACAU DÍLI SÃO TOMÉ
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